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Message Text

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PAGE 01 NEW DE 11741 021128Z
ACTION L-03

INFO OCT-01 NEA-10 ISO-00 EB-08 CIAE-00 INR-10 NSAE-00
OMB-01 TRSE-00 /033 W
----------044954 021134Z /17
P 021109Z AUG 78
FM AMEMBASSY NEW DELHI
TO SECSTATE WASHDC PRIORITY 3147

LIMITED OFFICIAL USE NEW DELHI 11741

E.O. 11652: N/A
TAGS: ETRN, IN, US
SUBJECT: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE

REF: STATE 191803

1. ACCORDING TO J.C. KALRA, JOINT SECRETARY, FOREIGN TAX DIVISION IN THE MINISTRY OF FINANCE, THE GOI DOES NOT LEVY PROPERTY OR WEALTH TAXES ON ANY INSTRUMENTS OF FOREIGN COMMERCE OF FOREIGN FLAG CARRIERS. AS FAR AS KALRA IS AWARE, NO INDIAN STATE GOVERNMENT IMPOSES SUCH TAXES. HE SAID THAT THERE ARE NO PROVISIONS IN INDIAN LEGISLATION FOR IMPOSITION OF RETALIATORY TAXES IN THE EVENT INDIAN FLAG CARRIERS ARE TAXED BY FOREIGN STATES OF THEIR SUBDIVISIONS. HE INDICATED THAT DOUBLE TAXATION AGREEMENTS MIGHT HAVE ARRANGEMENTS TO COMPENSATE FOR THE IMPOSITION OF FOREIGN PROPERTY TAXES, BUT THAT IT WAS A THEORETICAL MATTER IN THIS PARTICULAR CASE BECAUSE INDIA HAD NOT REACHED A TAXATION AGREEMENT WITH THE U.S.
GOHEEN

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Message Attributes

Automatic Decaptioning: X
Capture Date: 01 jan 1994
Channel Indicators: n/a
Current Classification: UNCLASSIFIED
Concepts: INSTRUMENTS
Control Number: n/a
Copy: SINGLE
Draft Date: 02 aug 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
Disposition Comment: 25 YEAR REVIEW
Disposition Date: 20 Mar 2014
Disposition Event:
Disposition History: n/a
Disposition Reason:
Disposition Remarks:
Document Number: 1978NEWDE11741
Document Source: CORE
Document Unique ID: 00
Drafter: n/a
Enclosure: n/a
Executive Order: N/A
Errors: N/A
Expiration:
Film Number: D780316-0103
Format: TEL
From: NEW DELHI
Handling Restrictions: n/a
Image Path:
ISecure: 1
Legacy Key: link1978/newtext/t197808107/aaaadlxw.tel
Line Count: 43
Litigation Code IDs:
Litigation Codes:
Litigation History:
Locator: TEXT ON-LINE, ON MICROFILM
Message ID: 1b068b58-c288-dd11-92da-001cc4696bcc
Office: ACTION L
Original Classification: LIMITED OFFICIAL USE
Original Handling Restrictions: n/a
Original Previous Classification: n/a
Original Previous Handling Restrictions: n/a
Page Count: 1
Previous Channel Indicators: n/a
Previous Classification: LIMITED OFFICIAL USE
Previous Handling Restrictions: n/a
Reference: 78 STATE 191803
Retention: 0
Review Action: RELEASED, APPROVED
Review Content Flags:
Review Date: 05 may 2005
Review Event:
Review Exemptions: n/a
Review Media Identifier:
Review Release Date: N/A
Review Release Event: n/a
Review Transfer Date:
Review Withdrawn Fields: n/a
SAS ID: 1561546
Secure: OPEN
Status: NATIVE
Subject: TAXATION OF INSTRUMENTS OF FOREIGN COMMERCE
TAGS: ETRN, IN, US
To: STATE
Type: TE
vdkvgwkey: odbc://SAS/SAS.dbo.SAS_Docs/1b068b58-c288-dd11-92da-001cc4696bcc
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